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4 UNITED STATES DISTRICT COURT
5 NORTHERN DISTRICT OF CALIFORNIA
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8)
9 STEVEN H. KASSEL,)

10 Plaintiff,)

11 v.)

12)
13 UNITED STATES OF AMERICA,)

14 Defendant.)
15

No. 06-3273 SC

ORDER GRANTING
DEFENDANT'S MOTION TO
ALTER JUDGMENT

16 On May 14, 2007, Defendant United States of America moved the
17 Court to alter the Judgment entered on April 30, 2007, Docket No.
18 44, to include interest accruing after the Judgment. See Docket
19 No. 45. Plaintiff Steven H. Kassel opposed the motion on one
20 ground: that Defendant's motion was untimely under Rule 59(e) of
21 the Federal Rules of Civil Procedure. See Docket No. 46.

22 Plaintiff's argument fails. Under Rule 59(e), any motion to
23 alter or amend a judgment shall be filed no later than 10 days
24 after entry of the judgment. For purposes of calculating this
25 period, Rule 6(a) provides the guidelines. First, "the day of the
26 act, event, or default from which the designated period of time
27 begins to run shall not be included." Fed. R. Civ. P. 6(a). In
28

1 addition, "[w]hen the period of time prescribed or allowed is less
2 than 11 days, intermediate Saturdays, Sundays, and legal holidays
3 shall be excluded in the computation." Id. As such, excluding
4 April 30, 2007 and counting 10 weekdays gives a deadline of May 14,
5 2007 for Defendant's motion. Defendant filed its motion on May 14,
6 2007 satisfying the rule. See Docket No. 45.

7 Analyzing the merits of Defendant's motion, Defendant is
8 entitled to an amended judgment including post-judgment interest.
9 Under 28 U.S.C. § 1961(a), "[i]nterest shall be allowed on any
10 money judgment in a civil case recovered in a district court."
11 Subsection (c)(1) governs underpayment in a tax case and applies
12 the standards in section 6621 of the Internal Revenue Code of 1986.
13 Under that section, 26 U.S.C. § 6621, the underpayment rate is the
14 Federal short-term rate plus 3 percentage points.

15 The Judgment dated April 30, 2007 in the amount of \$25,568.68
16 shall be AMENDED to include an award for post-judgment interest
17 under 28 U.S.C. § 1961(c) and 26 U.S.C. § 6621.

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19 IT IS SO ORDERED.

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21 Dated: June 29, 2007



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UNITED STATES DISTRICT JUDGE